

[08:21 11-18 (Spacing)]

437B.21 Rules.

The director of revenue may adopt rules pursuant to chapter 17A for the administration and enforcement of this chapter.

2013 Acts, ch 94, §30, 35, 36

[14:56 08-28 (FN Changed)][SP] Section takes effect May 9, 2013, and applies retroactively to January 1, 2013, for property tax assessment years and replacement tax years beginning on or after January 1, 2013; 2013 Acts, ch 94, §35, 36

[T] **NEW section**